



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9613]

RIN 1545-BI67

Reduced 2009 Estimated Income Tax Payments for Individuals With Small Business Income; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision TD 9613, which was published in the **Federal Register** on Wednesday, February 27, 2013. Treasury Decision 9623 contains final regulations under section 6654 of the Internal Revenue Code relating to reduced estimated income tax payments for qualified individuals with small business income for any taxable year beginning in 2009 and does not apply to any taxable years beginning before or after 2009..

DATES: This correction is effective on **INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER** and is applicable on or after February 27, 2013.

FOR FURTHER INFORMATION CONTACT: Janet Engel Kidd, Office of Associate Chief Counsel (Procedure and Administration), (202) 317-3600 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9613) that are the subject of this correction are issued under section 6654 of the Internal Revenue Code.

Need for Correction

As published February 27, 2013 (78 FR 13221), the final regulations (TD 9613) contain an error that needs to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1 - INCOME TAXES

1. The authority citation for part 1 is amended by adding a sectional authority for §1.6654-2 in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

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Section 1.6654-2 also issued under 26 U.S.C. 6654(n).

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[FR Doc. 2019-25346 Filed: 11/21/2019 8:45 am; Publication Date: 11/22/2019]